

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 3: Property Taxes***<sup>1</sup>

### **ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS**

#### **Subarticle 6: Briefing Schedules and Appeals Conferences**

##### **5326.6. SCHEDULING OF APPEALS CONFERENCE; BRIEFING SCHEDULE FOR PETITIONS FOR WHICH AN APPEALS CONFERENCE IS SCHEDULED.**

(a) The Appeals Division will generally hold an appeals conference at least 30 days before the Board meeting at which the petition is scheduled for hearing or other Board action. The Appeals Division has broad discretion in determining the briefing schedules and the deadlines for submitting additional information.

(b) The State-Assessed Properties Division's Analysis must be submitted to the Chief of Board Proceedings no later than 35 days before the scheduled appeals conference date.

(c) The petitioner must submit to the Chief of Board Proceedings a reply to the State-Assessed Properties Division's Analysis within 15 days after the Board Proceedings Division mails the State-Assessed Properties Division's Analysis to the petitioner. The petitioner may not submit new or additional evidence with its reply brief unless the State-Assessed Properties Division or Appeals Division conference holder previously requested new or additional information, but the petitioner may dispute or agree with the analysis and recommendations set forth in the State-Assessed Properties Division's Analysis.

(d) The Appeals Division may request additional information or briefing to be provided by the petitioner or the State-Assessed Properties Division before, during, or after the Appeals conference.

(1) The Appeals Division should provide written confirmation of its request for additional information within two business days of the request.

(2) Unless otherwise permitted by the Appeals Division, all requested information must be provided no later than seven days after the date of the request.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code sections 741, 747, 11340.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

2. In subdivision (d), renamed (i) to (1) and (ii) to (2). Adopted 5-28-08; Effective 7-16-08.

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<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).